

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northern Wells Com Schools (8435)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$888,010	\$972,347	\$961,493	\$992,246	2.81%	3.20%
Non - Certified Salaries	120	\$310,389	\$320,393	\$333,364	\$327,203	1.33%	-1.85%
Group Health Insurance	222	\$89,095	\$146,443	\$154,434	\$161,791	16.08%	4.76%
Teacher Retirement Fund, After 7-1-95	216	\$68,740	\$78,837	\$77,323	\$80,090	3.89%	3.58%
Social Security Certified	212	\$63,421	\$69,934	\$68,064	\$68,969	2.12%	1.33%
Public Employees Retirement Fund	214	\$40,963	\$43,599	\$47,336	\$46,447	3.19%	-1.88%
Social Security Noncertified	211	\$22,576	\$22,002	\$22,493	\$22,357	-0.24%	-0.60%
Operational Supplies	611	\$6,974	\$4,432	\$7,414	\$12,035	14.62%	62.32%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,880	\$6,645	\$6,752	\$6,884	0.01%	1.95%
Other Professional and Technical Services	319	\$2,392	\$2,312	\$7,028	\$6,203	26.89%	-11.75%
Other Group Insurance Authorized by Statute	224	\$3,206	\$5,453	\$6,243	\$5,471	14.29%	-12.37%
Nonlicensed Employees	136	\$5,481	\$1,773	\$1,984	\$4,093	-7.04%	106.35%
Dues and Fees	810	\$6,030	\$4,148	\$45	\$3,728	-11.33%	8184.44%
Staff Services	314	\$1,016	\$1,026	\$1,413	\$1,269	5.72%	-10.18%
Travel	580	\$1,592	\$1,635	\$1,706	\$1,009	-10.77%	-40.86%
Food Purchases	614	\$0	\$0	\$0	\$800	NA	NA
Group Life Insurance	221	\$374	\$279	\$279	\$279	-7.07%	0.00%
Student Transportation Services	510	\$0	\$0	\$0	\$175	NA	NA
Postage and Postage Machine Rental	532	\$0	\$322	\$735	\$0	NA	-100.00%
Severance/Early Retirement Pay	213	\$10,490	\$10,490	\$2,574	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$0	\$0	\$190	\$0	NA	-100.00%
Student Instructional Support Total		\$1,527,628	\$1,692,070	\$1,700,873	\$1,741,048	3.32%	2.36%
Student Academic Achievement							
Certified Salaries	110	\$7,414,175	\$7,309,844	\$7,253,447	\$7,202,106	-0.72%	-0.71%
Group Health Insurance	222	\$778,803	\$762,299	\$868,430	\$932,930	4.62%	7.43%
Non - Certified Salaries	120	\$526,916	\$537,665	\$551,723	\$623,055	4.28%	12.93%
Teacher Retirement Fund, After 7-1-95	216	\$432,252	\$487,302	\$501,987	\$548,248	6.12%	9.22%
Social Security Certified	212	\$552,435	\$537,032	\$534,140	\$525,983	-1.22%	-1.53%
Transfer Tuition to Other School Corps Within State	561	\$135,181	\$158,759	\$175,979	\$174,643	6.61%	-0.76%
Operational Supplies	611	\$168,521	\$154,829	\$110,367	\$137,896	-4.89%	24.94%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Nonlicensed Employees	136	\$111,441	\$106,200	\$125,274	\$136,507	5.20%	8.97%
Public Employees Retirement Fund	214	\$67,841	\$70,322	\$75,122	\$92,253	7.99%	22.80%
Stipends	131	\$64,880	\$10,890	\$93,343	\$66,870	0.76%	-28.36%
Teacher Retirement Fund, Prior to 7-1-95	215	\$104,626	\$86,270	\$81,999	\$64,524	-11.38%	-21.31%
Social Security Noncertified	211	\$47,926	\$47,945	\$50,827	\$57,227	4.53%	12.59%
Licensed Employees	135	\$73,587	\$65,205	\$69,933	\$56,645	-6.33%	-19.00%
Equipment	730	\$52,910	\$33,094	\$23,485	\$34,134	-10.38%	45.34%
Travel	580	\$28,118	\$30,744	\$26,206	\$27,287	-0.75%	4.13%
Repairs and Maintenance Services	430	\$20,781	\$8,318	\$22,197	\$23,230	2.82%	4.65%
Other Group Insurance Authorized by Statute	224	\$11,912	\$8,581	\$9,725	\$8,503	-8.08%	-12.56%
Pupil Services	313	\$6,240	\$4,841	\$5,992	\$5,749	-2.03%	-4.05%
Group Life Insurance	221	\$5,137	\$4,110	\$4,031	\$3,966	-6.27%	-1.61%
Instructional Programs Improvement Services	312	\$25,139	\$48,663	\$6,133	\$3,950	-37.04%	-35.59%
Textbooks	630	\$123,213	\$56,120	\$22,074	\$3,681	-58.43%	-83.33%
Severance/Early Retirement Pay	213	\$2,898	\$2,924	\$3,397	\$3,580	5.42%	5.39%
Other Professional and Technical Services	319	(\$249)	\$0	\$2,400	\$1,600	NA	-33.33%
Workers Compensation Insurance	225	\$242	\$400	\$329	\$445	16.42%	35.20%
Other Supplies and Materials	615, 660 - 689	\$3,355	\$0	\$0	\$0	-100.00%	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$6,156	\$6,205	\$425	\$0	-100.00%	-100.00%
Printing and Binding	550	\$2,748	\$5,248	\$575	\$0	-100.00%	-100.00%
Dues and Fees	810	\$70	\$70	\$70	\$0	-100.00%	-100.00%
Content	747	\$827	\$191	\$464	\$0	-100.00%	-100.00%
Library Books	640	\$738	\$1,467	\$1,727	\$0	-100.00%	-100.00%
Other Purchased Services	593	\$750	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$1,660	\$1,587	\$0	\$0	-100.00%	NA
Periodicals	650	\$1,842	\$1,028	\$635	\$0	-100.00%	-100.00%
Postage and Postage Machine Rental	532	\$5,307	\$3,482	\$1,267	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$10,778,377	\$10,551,636	\$10,623,702	\$10,735,011	-0.10%	1.05%
Overhead and Operational							
Non - Certified Salaries	120	\$1,920,806	\$1,888,723	\$2,010,297	\$2,066,171	1.84%	2.78%
Operational Supplies	611	\$616,798	\$604,788	\$622,820	\$633,818	0.68%	1.77%
Heating and Cooling for Buildings - Electricity	621	\$471,684	\$529,851	\$520,550	\$557,704	4.28%	7.14%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$328,087	\$275,674	\$356,911	\$515,016	11.93%	44.30%
Computer Hardware	741	\$241,886	\$484,567	\$274,471	\$320,440	7.28%	16.75%
Public Employees Retirement Fund	214	\$266,371	\$263,617	\$291,771	\$310,997	3.95%	6.59%
Group Health Insurance	222	\$170,832	\$206,431	\$211,818	\$209,428	5.22%	-1.13%
Severance/Early Retirement Pay	213	\$214,223	\$211,969	\$217,527	\$205,942	-0.98%	-5.33%
Content	747	\$160,195	\$183,890	\$211,028	\$196,312	5.21%	-6.97%
Social Security Noncertified	211	\$153,447	\$151,064	\$162,033	\$167,408	2.20%	3.32%
Insurance	520	\$235,802	\$222,653	\$176,241	\$150,510	-10.62%	-14.60%
Gasoline and Lubricants	613	\$319,571	\$262,379	\$245,324	\$149,689	-17.27%	-38.98%
Certified Salaries	110	\$132,347	\$136,914	\$139,735	\$140,254	1.46%	0.37%
Nonlicensed Employees	136	\$112,849	\$107,790	\$126,851	\$115,166	0.51%	-9.21%
Pre-2008 Object Code - Temporary Salaries	130	\$69,629	\$64,855	\$60,945	\$90,520	6.78%	48.53%
Wireless Equipment	743	\$0	\$0	\$0	\$70,313	NA	NA
Connectivity	744	\$25,358	\$47,609	\$71,703	\$64,231	26.16%	-10.42%
Other Technology Hardware	746	\$28,693	\$54,397	\$50,615	\$57,739	19.10%	14.08%
Heating and Cooling for Buildings - Gas	622	\$90,653	\$144,718	\$100,767	\$56,574	-11.12%	-43.86%
Other Professional and Technical Services	319	\$957	\$14,755	\$57,422	\$56,038	176.62%	-2.41%
Workers Compensation Insurance	225	\$67,526	\$54,775	\$50,046	\$47,038	-8.64%	-6.01%
Water and Sewage	411	\$47,021	\$47,411	\$43,751	\$44,368	-1.44%	1.41%
Telephone	531	\$28,328	\$27,284	\$30,477	\$27,523	-0.72%	-9.69%
Board Member Compensation	115	\$13,575	\$19,176	\$20,168	\$20,168	10.40%	0.00%
Removal of Refuse and Garbage	412	\$22,462	\$28,143	\$26,705	\$17,174	-6.49%	-35.69%
Tires and Repairs	612	\$23,601	\$17,056	\$26,216	\$16,466	-8.61%	-37.19%
Travel	580	\$21,789	\$27,638	\$18,685	\$15,962	-7.48%	-14.57%
Board of Education Services	318	\$9,086	\$7,267	\$8,056	\$15,856	14.94%	96.83%
Teacher Retirement Fund, After 7-1-95	216	\$13,741	\$14,208	\$14,544	\$14,612	1.55%	0.46%
Dues and Fees	810	\$11,556	\$14,531	\$12,101	\$12,789	2.57%	5.69%
Social Security Certified	212	\$9,547	\$9,901	\$9,848	\$9,907	0.93%	0.60%
Printing and Binding	550	\$1,245	\$0	\$7,427	\$8,087	59.65%	8.88%
Student Transportation Services	510	\$14,554	\$12,768	\$10,867	\$7,968	-13.98%	-26.67%
Overtime Salaries	140	\$8,731	\$12,319	\$10,962	\$7,820	-2.72%	-28.67%
Advertising	540	\$2,686	\$4,040	\$5,486	\$6,775	26.02%	23.50%
Equipment	730	\$11,225	\$5,349	\$34,062	\$6,508	-12.74%	-80.89%
Other Group Insurance Authorized by Statute	224	\$4,665	\$5,855	\$6,112	\$5,699	5.13%	-6.77%

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Staff Services	314	\$23,894	\$6,886	\$11,560	\$4,927	-32.61%	-57.38%
Postage and Postage Machine Rental	532	\$4,797	\$4,072	\$5,766	\$3,808	-5.61%	-33.96%
Bank Service Charges	871	\$658	\$746	\$2,486	\$3,793	54.98%	52.61%
Other Purchased Property Services	490 - 499	\$2,726	\$2,716	\$3,343	\$3,265	4.62%	-2.33%
Official Bond Premiums	525	\$200	\$563	\$250	\$3,263	100.98%	1205.20%
Other Public or Private Utility Services	419	\$2,546	\$2,653	\$2,551	\$2,700	1.47%	5.82%
Vehicles	731	\$413,131	\$1,743	\$348,309	\$2,584	-71.88%	-99.26%
Professional Development	748	\$2,136	\$1,295	\$2,131	\$2,420	3.17%	13.59%
Other Supplies and Materials	615, 660 - 689	\$5,478	\$2,915	\$3,494	\$2,387	-18.75%	-31.69%
Group Life Insurance	221	\$2,910	\$1,989	\$2,038	\$1,884	-10.30%	-7.54%
Food Purchases	614	\$21	\$0	\$192	\$425	112.21%	120.83%
Textbooks	630	\$1,836	\$3,078	\$2,550	\$373	-32.89%	-85.39%
Instructional Programs Improvement Services	312	\$500	\$159	\$0	\$145	-26.62%	NA
Periodicals	650	\$133	\$136	\$136	\$138	0.93%	1.85%
Teacher Retirement Fund, Prior to 7-1-95	215	\$43	\$48	\$33	\$31	-7.81%	-5.39%
Telecommunications Equipment	745	\$3,637	\$1,169	\$401	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$5,145	\$0	\$1,076	\$0	-100.00%	-100.00%
Cleaning Services	420	\$180	\$0	\$0	\$0	-100.00%	NA
Construction Services	450	\$128,988	\$1,890	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$6,470,482	\$6,196,422	\$6,630,655	\$6,451,133	-0.07%	-2.71%

Non Operational

Redemption of Principal	831	\$1,803,530	\$2,113,513	\$2,189,942	\$2,273,971	5.97%	3.84%
Interest	832	\$1,107,621	\$1,280,844	\$1,200,802	\$1,009,914	-2.28%	-15.90%
Repairs and Maintenance Services	430	\$484,635	\$243,601	\$93,457	\$320,517	-9.82%	242.96%
Rentals	440	\$92,336	\$131,566	\$248,713	\$230,694	25.72%	-7.24%
Non - Certified Salaries	120	\$201,869	\$249,796	\$214,517	\$202,216	0.04%	-5.73%
Certified Salaries	110	\$144,592	\$169,699	\$186,970	\$177,164	5.21%	-5.24%
Equipment	730	\$69,118	\$493,588	\$67,518	\$90,460	6.96%	33.98%
Other Professional and Technical Services	319	\$877,899	\$104,528	\$2,929	\$19,303	-61.49%	559.12%
Social Security Noncertified	211	\$15,317	\$18,463	\$16,290	\$15,577	0.42%	-4.37%
Social Security Certified	212	\$11,061	\$12,983	\$14,295	\$13,552	5.21%	-5.20%
Teacher Retirement Fund, After 7-1-95	216	\$10,700	\$11,747	\$14,833	\$13,305	5.60%	-10.30%

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Public Employees Retirement Fund	214	\$10,011	\$17,832	\$13,641	\$11,542	3.62%	-15.39%
Bank Service Charges	871	\$1,015	\$10,775	\$6,950	\$7,250	63.48%	4.31%
Operational Supplies	611	\$3,427	\$14,846	\$2,771	\$2,832	-4.65%	2.23%
Nonlicensed Employees	136	\$2,229	\$541	\$505	\$1,423	-10.61%	181.88%
Workers Compensation Insurance	225	\$1,618	\$2,751	\$1,429	\$1,335	-4.69%	-6.54%
Teacher Retirement Fund, Prior to 7-1-95	215	\$646	\$998	\$828	\$1,003	11.64%	21.06%
Postage and Postage Machine Rental	532	\$818	\$990	\$468	\$405	-16.11%	-13.46%
Group Life Insurance	221	\$109	\$103	\$37	\$26	-29.89%	-29.41%
Other Supplies and Materials	615, 660 - 689	\$0	\$17,000	\$0	\$0	NA	NA
Other Technology Hardware	746	\$0	\$9,258	\$0	\$0	NA	NA
Content	747	\$0	\$26,650	\$0	\$0	NA	NA
Staff Services	314	\$0	\$15	\$0	\$0	NA	NA
Insurance	520	\$0	\$14,367	\$0	\$0	NA	NA
Computer Hardware	741	\$500	\$265,142	\$389	\$0	-100.00%	-100.00%
Travel	580	\$1,327	\$0	\$0	\$0	-100.00%	NA
Other Group Insurance Authorized by Statute	224	\$134	\$399	\$43	\$0	-100.00%	-100.00%
Improvements Other Than Buildings	715	\$12,670	\$0	\$82,271	\$0	-100.00%	-100.00%
Advertising	540	\$29	\$0	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$361	\$273	\$0	\$0	-100.00%	NA
Construction Services	450	\$1,303,626	\$2,464,527	\$235,635	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$804	\$1,910	\$403	\$0	-100.00%	-100.00%
Non Operational Total		\$6,158,002	\$7,678,705	\$4,595,634	\$4,392,491	-8.10%	-4.42%
Grand Total		\$24,934,488	\$26,118,833	\$23,550,865	\$23,319,683	-1.66%	-0.98%